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AMENDMENTS TO THE CLAIMS:

The following listing of claims replaces all prior versions, and all prior listings, of claims in the application.

LISTING OF CLAIMS:

1. (Original) A water-soluble composition which comprises
(A) coenzyme Q₁₀ of 5 to 40 % by weight, (B) monoester of polyglycerol with averaged polymerization degree of 10 and fatty acid having 18 carbon atoms of 5 to 30 % by weight, (C) mono-, di-, tri- or penta-ester of polyglycerol with average polymerization degree of 3-6 and fatty acid having 18 carbon atoms of 1 to 18 % by weight, and (D) water wherein its averaged particle diameter is 110 nm or smaller.
2. (Original) The water-soluble composition of Claim 1, wherein said fatty acid composing component (B) is stearic acid, oleic acid or linoleic acid, and wherein said fatty acid composing component (C) is stearic acid, oleic acid or linoleic acid.
3. (Currently amended) The water-soluble composition of Claim 1 ~~or 2~~, further comprises (E) a solubilizer of 10 to 80 % by weight.
4. (Original) The water-soluble composition of Claim 3, wherein said solubilizer is gum, saccharide or polyhydric alcohol.
5. (Currently amended) The water-soluble composition of Claim 1, wherein a weight ratio of [(A)] / [(B)+(C)] is within the range of 1/(5 -0.7) and wherein a weight ratio of [(B)] / [(C)] is within the range of 1/(0.2 -1).

6. (Original) A process for producing the water-soluble composition according to Claim 1 which comprises the steps of:

(I) heating and dissolving the components (B), (C), (D) and optionally the component (E);

(II) adding component (A) and mixing; and at least one selected from

(III) homogenizing the resultant mixture with a shear force of 750 m/minute or greater as a peripheral-speed of an agitation blade using a homo-mixer; or

(IV) homogenizing the resultant mixture under a homogenizing pressure of 98 MPa (1,000kg/cm²) or greater using a homogenizer.

7. (Original) The process of Claim 6, wherein said step (III) or (IV) is repeated, or wherein the steps (III) and (IV) are successively carried out.

8. (Original) Medicines containing said water-soluble composition described in Claim 1.

9. (Original) Foods and beverages containing said water-soluble composition described in Claim 1.

10. (Original) Cosmetics containing said water-soluble composition described in Claim 1.

11. (Original) Feeds containing said water-soluble composition described in Claim 1.

12. (New) The water-soluble composition of Claim 2, further comprises (E) a solubilizer of 10 to 80 % by weight.

13. (New) The water-soluble composition of Claim 12, wherein said solubilizer is gum, saccharide or polyhydric alcohol.